

GRANT COUNTY, KANSAS
Ulysses, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2015

GRANT COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2015

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GRANT COUNTY, KANSAS

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GRANT COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Grant County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Grant County, Kansas, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners
Grant County, Kansas

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Grant County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Grant County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Grant County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

To the Board of County Commissioners
Grant County, Kansas

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The schedules of general fund departmental expenditures compared with budget estimates and reconciliation of 2014 tax roll (Schedules 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and general fund departmental expenditures compared with budget estimates (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated July 15, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

July 15, 2016

GRANT COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2015

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
General Fund	\$ 6,233,348	\$ 6,432,399	\$ 6,712,611	\$ 5,953,136	\$214,505	\$ 6,167,641
Special Purpose Funds:						
Road and Bridge	786,678	2,795,481	2,021,965	1,560,194	164,667	1,724,861
Employees' Benefits	684,878	1,711,141	1,633,846	762,173	2,772	764,945
Noxious Weed	125,552	147,793	145,282	128,063	9,139	137,202
Airport Maintenance	138,269	97,707	72,774	163,202	1,560	164,762
Library Maintenance	12,714	492,674	490,373	15,015	-	15,015
Ambulance	108,284	483,025	517,154	74,155	22,158	96,313
Rural Fire District	58,769	182,445	191,229	49,985	25,042	75,027
Courthouse Building	945,953	256,455	145,802	1,056,606	3,315	1,059,921
Park Maintenance	25,044	273,830	252,245	46,629	28,303	74,932
Health	143,683	471,759	495,899	119,543	44,926	164,469
Special Equipment	356,320	150,972	158,906	348,386	19,893	368,279
Senior Center	31,752	371,806	350,980	52,578	13,869	66,447
Road Machinery	1,165,801	8,195	287,358	886,638	-	886,638
Special Highway Improvement	2,555,300	36,065	330,317	2,261,048	-	2,261,048
Rural Fire Equipment	101,906	31,200	-	133,106	-	133,106
Ambulance Equipment	244,575	-	-	244,575	-	244,575
Noxious Weed Equipment	183,794	-	30,460	153,334	-	153,334
911 Telephone	199,902	51,895	7,491	244,306	-	244,306
Debt Service Fund – Bond and Interest	86,409	2,668,900	2,670,125	85,184	-	85,184
Capital Project Funds – Airport Improvements	-	73,622	73,622	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	70,463	70,463	-	-	-
County Attorney Diversion	40,505	9,008	7,193	42,320	-	42,320
Prosecutor's Training Assistance	458	774	880	352	-	352
Register of Deeds Technology	40,158	8,809	3,397	45,570	-	45,570
LEC Seizure	2,445	-	-	2,445	-	2,445
Total Reporting Entity (Excluding Agency Funds)	<u>\$14,272,497</u>	<u>\$16,826,418</u>	<u>\$16,670,372</u>	<u>\$14,428,543</u>	<u>\$550,149</u>	<u>\$14,978,692</u>

The notes to the financial statement are an integral part of this statement.

GRANT COUNTY, KANSAS

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2015

Ending Cash Balance		<u>\$14,978,692</u>
Composition of Cash:		
County Treasurer:		
Certificates of deposit and money market	\$27,244,121	
Cash in checking	846,442	
Cash on hand	65,607	
Clerk of the District Court:		
Cash in bank	18,239	
Sheriff:		
Cash in bank	4,789	
Law Library:		
Cash in bank	24,906	
Civic Center:		
Cash in bank	<u>19,572</u>	
Total Cash		\$28,223,676
Agency Funds per Schedule 3		<u>13,244,984</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$14,978,692</u>

The notes to the financial statement are an integral part of this statement.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Grant County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Grant County (the municipality). A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County. The related municipal entities have not been included in the County's reporting entity. The following, if reported on, would constitute the related municipal entities of Grant County, the reporting entity.

Related Municipal Entities not Presented:

County Hospital/Care Home – Grant County Hospital Board operates the County's hospital and care home facilities. The County annually levies a tax for the hospital. Any bond issuances must be approved by the County.

Extension Service – Grant County Extension Service provides services in such areas as agriculture, home economics and 4-H club to all persons in the County. The Extension Service is an elected four-member executive board. The County annually provides significant subsidies to the council.

Law Library/Law Library Bequest – The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body.

Grant County Fair – The Grant County Fair provides services to Grant County by maintaining the fairgrounds for the County. In addition, the board is responsible for building rentals and annual fair activities.

Grant County Library – The Grant County Library Board operates a County library. The library is fiscally dependent on the County for subsidies.

Grant County Council on Affirmative Aging – Grant County Council on Affirmative Aging provides services for the elderly in Grant County. The Council on Affirmative Aging is fiscally dependent on the County for subsidies.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Each of the following agencies have not been included as a related municipal entity due to the agencies being a primary government. These agencies are independent to Grant County.

Soil Conservation District
Firemen's Relief Association
Historical Society

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Grant County for the year of 2015:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal report entity in a purely custodial capacity.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash Balances

Cash balances include demand deposits, time deposits and repurchase agreements.

These assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Demand and time deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Grant County, Kansas deposited all their demand and time deposits with the Pooled Money Investment Board in Topeka, Kansas and the Grant County State Bank located in Ulysses, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Noxious Weed Equipment Fund	Rural Fire Equipment Fund
Special Equipment Fund	Ambulance Equipment Fund
Road Machinery Fund	911 Telephone Fund
Special Highway Improvement Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. Collection of current year property taxes by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained.

Contrary to K.S.A. 79-3104, mortgage registration fees were not remitted daily.

Contrary to K.S.A. 2-1320, Noxious Weed receivables were not presented for certification to tax roll.

Contrary to K.S.A. 19-212, insurance policies were not written in the name of the County Treasurer.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Grant County. The statute requires banks eligible to hold Grant County's funds have a main or branch bank in the county in which Grant County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Grant County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Grant County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Grant County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Grant County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Grant County's deposits may not be returned to it. State statutes require Grant County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Grant County has no "peak periods". All deposits were legally secured at December 31, 2015.

At December 31, 2015, Grant County's carrying amount of deposits was \$28,223,676 and the bank balance was \$28,195,402. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$27,945,402 was collateralized with securities held by the pledging financial institutions' agents in Grant County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Grant County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Equipment Fund	KSA 19-119	\$127,500
Treasurer's Special Auto Fund	General Fund	KSA 8-145	15,564
Rural Fire District Fund	Rural Fire Equipment Fund	KSA 19-3612c	23,000

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Grant County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from Grant County were \$328,978 for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, Grant County's proportionate share of the collective net pension liability reported by KPERS was \$2,470,781. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Grant County's proportion of the net pension liability was based on the ratio of Grant County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation leave is accrued according to years of service with the County accumulated at the rate of ten (10) working days per year. An employee continuously employed by the County for five (5) years or more is entitled to fifteen (15) working days per year. An employee continuously employed by the County for fifteen (15) years or more is entitled to twenty (20) working days per year. Vacation leave must be taken by the end of the calendar year.

Upon the completion of six (6) months of service with the County, the employee is credited with six (6) days of sick leave. Thereafter, the employee accrues sick leave at the rate of one (1) day per month of continued employment. The sick leave is compensated upon termination if you have sixty (60) days of service with the County.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Grant County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Grant County, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Grant County, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Deferred Compensation

Grant County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Grant County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Grant County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Grant County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Grant County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2015:

Beginning account value	\$1,142,314
Participants contribution	54,320
Participants withdrawals	(146,540)
Change in investment value	(58,469)
Ending account balance	<u>\$ 991,625</u>

Note 7: Subsequent Events

Grant County's management has evaluated events and transactions through July 15, 2016, the date which the financial statement was available to be issued.

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 8: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2015 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Care Home Building										
Refinance	Various	05/15/11	\$4,435,000	10/01/17	\$ 2,725,000	-	\$ 875,000	\$ (875,000)	\$ 1,850,000	\$ 75,875
Hospital – Series 2007A	Various	10/12/07	9,750,000	10/01/23	5,850,000	-	650,000	(650,000)	5,200,000	221,650
Hospital – Series 2008A	Various	02/13/08	9,750,000	10/01/23	<u>5,850,000</u>	<u>-</u>	<u>650,000</u>	<u>(650,000)</u>	<u>5,200,000</u>	<u>197,600</u>
Total Contractual Indebtedness					<u>\$14,425,000</u>	<u>-</u>	<u>\$2,175,000</u>	<u>\$ (2,175,000)</u>	<u>\$12,250,000</u>	<u>\$495,125</u>

GRANT COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

(Continued)

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>Total</u>
Principal:							
General Obligation Bonds:							
Care Home Building Refinance	\$ 910,000	\$ 940,000	\$ -	\$ -	\$ -	\$ -	\$ 1,850,000
Hospital – Series 2007A	650,000	650,000	650,000	650,000	650,000	1,950,000	5,200,000
Hospital – Series 2008A	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>1,950,000</u>	<u>5,200,000</u>
Total Principal	<u>\$2,210,000</u>	<u>\$2,240,000</u>	<u>\$1,300,000</u>	<u>\$1,300,000</u>	<u>\$1,300,000</u>	<u>\$3,900,000</u>	<u>\$12,250,000</u>
Interest:							
General Obligation Bonds:							
Care Home Building Refinance	\$ 49,625	\$ 22,325	\$ -	\$ -	\$ -	\$ -	\$ 71,950
Hospital – Series 2007A	198,088	174,362	150,312	125,938	101,238	152,913	902,851
Hospital – Series 2008A	<u>178,100</u>	<u>157,950</u>	<u>137,150</u>	<u>115,700</u>	<u>93,600</u>	<u>143,650</u>	<u>826,150</u>
Total Interest	<u>\$ 425,813</u>	<u>\$ 354,637</u>	<u>\$ 287,462</u>	<u>\$ 241,638</u>	<u>\$ 194,838</u>	<u>\$ 296,563</u>	<u>\$ 1,800,951</u>
Total Principal and Interest	<u>\$2,635,813</u>	<u>\$2,594,637</u>	<u>\$1,587,462</u>	<u>\$1,541,638</u>	<u>\$1,494,838</u>	<u>\$4,196,563</u>	<u>\$14,050,951</u>

GRANT COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS

For the year ended December 31, 2015

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$7,690,669	\$6,712,611	\$ (978,058)
Special Purpose Funds:			
Road and Bridge	2,800,000	2,021,965	(778,035)
Employees' Benefits	1,992,500	1,633,846	(358,654)
Noxious Weed	180,450	145,282	(35,168)
Airport Maintenance	167,200	72,774	(94,426)
Library Maintenance	490,373	490,373	-
Ambulance	573,483	517,154	(56,329)
Rural Fire District	191,654	191,229	(425)
Courthouse Building	900,000	145,802	(754,198)
Park Maintenance	269,600	252,245	(17,355)
Health	508,431	495,899	(12,532)
Special Equipment	400,000	158,906	(241,094)
Senior Center	370,000	350,980	(19,020)
Debt Service Fund:			
Bond and Interest	2,670,125	2,670,125	-

GRANT COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

GRANT COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

<u>Receipts</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
Taxes and Shared Receipts:				
Ad valorem property tax	\$4,533,340	\$4,580,324	\$ (46,984)	\$ 5,677,332
Delinquent tax	31,683	10,000	21,683	22,629
Interest on delinquent taxes	18,001	9,000	9,001	11,247
Motor vehicle tax	225,689	169,469	56,220	182,648
Oil and Gas Depletion Trust:				
Current year payment	591,242	285,000	306,242	1,059,773
Transfer from Agency Fund	-	-	-	2,455,293
Mineral production tax	<u>107,724</u>	<u>175,000</u>	<u>(67,276)</u>	<u>264,694</u>
Total taxes	<u>\$5,507,679</u>	<u>\$5,228,793</u>	<u>\$278,886</u>	<u>\$ 9,673,616</u>
Licenses, Permits, and Fees:				
Mortgage registration fees	\$ 105,757	\$ 65,000	\$ 40,757	\$ 82,874
Antique tags	1,480	750	730	1,495
Officers' fees	42,844	40,000	2,844	39,901
Motor vehicle registration	15,564	15,000	564	13,394
Vehicle inspection fees	<u>7,599</u>	<u>5,000</u>	<u>2,599</u>	<u>6,804</u>
Total licenses, permits, & fees	<u>\$ 173,244</u>	<u>\$ 125,750</u>	<u>\$ 47,494</u>	<u>\$ 144,468</u>
Use of Money and Property:				
Interest on taxes	\$ 6,451	\$ 4,250	\$ 2,201	\$ 4,451
Interest on idle fund investments	<u>32,336</u>	<u>30,000</u>	<u>2,336</u>	<u>33,417</u>
Total use of money & property	<u>\$ 38,787</u>	<u>\$ 34,250</u>	<u>\$ 4,537</u>	<u>\$ 37,868</u>
Charges for Services:				
Transfer station fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 346,785</u>
Other:				
Miscellaneous	\$ 64,364	\$ 25,000	\$ 39,364	\$ 23,933
Grants and Emergency				
Management	15,972	-	15,972	22,869
Pilot Wind Farm Project	440,284	400,000	40,284	431,651
Royalties	-	-	-	2,720
City of Ulysses	122,545	120,000	2,545	110,437
Reimbursements	58,828	35,000	23,828	54,594
Law Enforcement Contract	<u>10,696</u>	<u>3,500</u>	<u>7,196</u>	<u>13,126</u>
Total other	<u>\$ 712,689</u>	<u>\$ 583,500</u>	<u>\$129,189</u>	<u>\$ 659,330</u>
Total Receipts	<u>\$6,432,399</u>	<u>\$5,972,293</u>	<u>\$460,106</u>	<u>\$10,862,067</u>

GRANT COUNTY, KANSAS

Schedule 2-1
(Continued)GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASISFor the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Expenditures</u>				
County Commissioners	\$ 77,879	\$ 94,110	\$ (16,231)	\$ 66,122
County Clerk	100,939	104,600	(3,661)	96,296
County Treasurer	155,745	159,300	(3,555)	133,138
County Attorney	231,146	216,750	14,396	215,157
Register of Deeds	89,249	95,834	(6,585)	77,240
Clerk of District Court	83,035	120,000	(36,965)	94,782
County Appraiser	239,840	278,418	(38,578)	254,821
Courthouse General	274,911	1,000,000	(725,089)	315,145
Data Processing	58,660	115,000	(56,340)	71,657
Election	57,245	65,380	(8,135)	63,783
Building Inspection	56,150	54,124	2,026	46,050
Economic Development	100,000	100,000	-	50,000
Health	1,691,103	1,246,615	444,488	1,216,854
Social Services	1,390,826	1,390,826	-	1,131,913
Sheriff	849,283	945,000	(95,717)	895,351
Civil Defense	73,087	87,200	(14,113)	71,878
Juvenile Detention	42,927	44,950	(2,023)	44,481
Extension Council	166,812	166,812	-	153,000
Soil Conservation	21,250	21,250	-	21,250
Fair Maintenance	59,302	60,000	(698)	57,041
Historical	142,000	142,000	-	120,700
Transfer station	-	-	-	532,456
Appropriations	610,710	1,040,000	(429,290)	569,856
College repayment	13,012	15,000	(1,988)	10,883
Operating transfers	<u>127,500</u>	<u>127,500</u>	<u>-</u>	<u>127,500</u>
Total Expenditures	<u>\$6,712,611</u>	<u>\$7,690,669</u>	<u>\$ (978,058)</u>	<u>\$6,437,354</u>
Receipts Over (Under) Expenditures	\$ (280,212)			\$4,424,713
Unencumbered Cash, Beginning	<u>6,233,348</u>			<u>1,808,635</u>
Unencumbered Cash, Ending	<u>\$5,953,136</u>			<u>\$6,233,348</u>

GRANT COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,978,794	\$1,997,494	\$ (18,700)	\$1,408,219
Delinquent tax	12,092	6,000	6,092	8,033
Motor vehicle tax	<u>64,062</u>	<u>41,984</u>	<u>22,078</u>	<u>89,374</u>
Total taxes	<u>\$2,054,948</u>	<u>\$2,045,478</u>	<u>\$ 9,470</u>	<u>\$1,505,626</u>
Intergovernmental:				
Special City and County Fund	\$ 385,072	\$ 345,000	\$ 40,072	\$ 369,276
County Equalization Fund	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>	<u>12,472</u>
Total intergovernmental	<u>\$ 385,072</u>	<u>\$ 355,000</u>	<u>\$ 30,072</u>	<u>\$ 381,748</u>
Charges for Services:				
County Engineer	\$ 13,242	\$ 15,000	\$ (1,758)	\$ 19,148
Transfer Station	<u>342,219</u>	<u>300,000</u>	<u>42,219</u>	<u>-</u>
Total charges for services	<u>\$ 355,461</u>	<u>\$ 315,000</u>	<u>\$ 40,461</u>	<u>\$ 19,148</u>
Other:				
Sale of equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 158,600</u>
Total Receipts	<u>\$2,795,481</u>	<u>\$2,715,478</u>	<u>\$ 80,003</u>	<u>\$2,065,122</u>
<u>Expenditures</u>				
Maintenance:				
Personal services	\$ 628,041	\$ 696,000	\$ (67,959)	\$ 584,683
Contractual services	43,802	158,000	(114,198)	22,996
Commodities	767,563	1,099,250	(331,687)	729,768
Capital outlay	<u>6,161</u>	<u>144,000</u>	<u>(137,839)</u>	<u>14,539</u>
Total maintenance	<u>\$1,445,567</u>	<u>\$2,097,250</u>	<u>\$ (651,683)</u>	<u>\$1,351,986</u>
Administration:				
Personal services	\$ 302,661	\$ 327,000	\$ (24,339)	\$ 172,371
Contractual services	265,612	357,750	(92,138)	66,976
Commodities	7,296	6,500	796	9,082
Capital outlay	<u>829</u>	<u>11,500</u>	<u>(10,671)</u>	<u>1,567</u>
Total administration	<u>\$ 576,398</u>	<u>\$ 702,750</u>	<u>\$ (126,352)</u>	<u>\$ 249,996</u>
Total Expenditures	<u>\$2,021,965</u>	<u>\$2,800,000</u>	<u>\$ (778,035)</u>	<u>\$1,601,982</u>
Receipts Over (Under) Expenditures	\$ 773,516			\$ 463,140
Unencumbered Cash, Beginning	<u>786,678</u>			<u>323,538</u>
Unencumbered Cash, Ending	<u>\$1,560,194</u>			<u>\$ 786,678</u>

GRANT COUNTY, KANSAS

Schedule 2-3

EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$1,528,245	\$1,542,219	\$ (13,974)	\$1,463,184
Delinquent tax	9,213	3,500	5,713	6,090
Motor vehicle tax	<u>60,002</u>	<u>43,677</u>	<u>16,325</u>	<u>55,242</u>
Total taxes	\$1,597,460	\$1,589,396	\$ 8,064	\$1,524,516
Other:				
Miscellaneous reimbursements	<u>113,681</u>	<u>90,000</u>	<u>23,681</u>	<u>146,881</u>
Total Receipts	\$1,711,141	<u>\$1,679,396</u>	<u>\$ 31,745</u>	\$1,671,397
<u>Expenditures</u>				
Contractual services	<u>1,633,846</u>	<u>\$1,992,500</u>	<u>\$ (358,654)</u>	<u>1,534,896</u>
Receipts Over (Under) Expenditures	\$ 77,295			\$ 136,501
Unencumbered Cash, Beginning	<u>684,878</u>			<u>548,377</u>
Unencumbered Cash, Ending	<u>\$ 762,173</u>			<u>\$ 684,878</u>

GRANT COUNTY, KANSAS

Schedule 2-4

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 94,312	\$ 95,071	\$ (759)	\$128,039
Delinquent tax	777	250	527	595
Motor vehicle tax	<u>5,441</u>	<u>3,819</u>	<u>1,622</u>	<u>5,938</u>
Total taxes	\$100,530	\$ 99,140	\$ 1,390	\$134,572
Charges for Services:				
Sale of chemicals and noxious weed treatments	<u>47,263</u>	<u>15,000</u>	<u>32,263</u>	<u>21,883</u>
Total Receipts	<u>\$147,793</u>	<u>\$114,140</u>	<u>\$ 33,653</u>	<u>\$156,455</u>
<u>Expenditures</u>				
Personal services	\$ 90,828	\$100,000	\$ (9,172)	\$ 86,875
Contractual services	4,796	10,250	(5,454)	4,231
Commodities	<u>49,658</u>	<u>70,200</u>	<u>(20,542)</u>	<u>27,578</u>
Total Expenditures	<u>\$145,282</u>	<u>\$180,450</u>	<u>\$ (35,168)</u>	<u>\$118,684</u>
Receipts Over (Under) Expenditures	\$ 2,511			\$ 37,771
Unencumbered Cash, Beginning	<u>125,552</u>			<u>87,781</u>
Unencumbered Cash, Ending	<u>\$128,063</u>			<u>\$125,552</u>

GRANT COUNTY, KANSAS

Schedule 2-5

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 67,249	\$ 67,595	\$ (346)	\$ -
Delinquent tax	342	50	292	412
Motor vehicle tax	451	-	451	2,934
Total taxes	<u>\$ 68,042</u>	<u>\$ 67,645</u>	<u>\$ 397</u>	<u>\$ 3,346</u>
Other:				
Rents	\$ 19,261	\$ 25,000	\$ (5,739)	\$ 19,626
Royalties	1,792	2,500	(708)	3,445
Miscellaneous	8,612	-	8,612	7,592
Total other	<u>\$ 29,665</u>	<u>\$ 27,500</u>	<u>\$ 2,165</u>	<u>\$ 30,663</u>
Total Receipts	<u>\$ 97,707</u>	<u>\$ 95,145</u>	<u>\$ 2,562</u>	<u>\$ 34,009</u>
<u>Expenditures</u>				
Contractual services	\$ 60,259	\$ 87,200	\$ (26,941)	\$ 57,485
Commodities	588	-	588	3,711
County share of Airport project	7,212	80,000	(72,788)	-
Capital outlay	4,715	-	4,715	56,207
Total Expenditures	<u>\$ 72,774</u>	<u>\$167,200</u>	<u>\$ (94,426)</u>	<u>\$117,403</u>
Receipts Over (Under) Expenditures	\$ 24,933			\$ (83,394)
Unencumbered Cash, Beginning	<u>138,269</u>			<u>221,663</u>
Unencumbered Cash, Ending	<u>\$163,202</u>			<u>\$138,269</u>

GRANT COUNTY, KANSAS

Schedule 2-6

LIBRARY MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$470,726	\$475,244	\$ (4,518)	\$449,078
Delinquent tax	3,008	1,000	2,008	2,069
Motor vehicle tax	<u>18,940</u>	<u>13,400</u>	<u>5,540</u>	<u>19,964</u>
Total Receipts	\$492,674	<u>\$489,644</u>	<u>\$ 3,030</u>	\$471,111
<u>Expenditures</u>				
Appropriations – Library Board	<u>490,373</u>	<u>\$490,373</u>	<u>-</u>	<u>482,131</u>
Receipts Over (Under) Expenditures	\$ 2,301			\$ (11,020)
Unencumbered Cash, Beginning	<u>12,714</u>			<u>23,734</u>
Unencumbered Cash, Ending	<u>\$ 15,015</u>			<u>\$ 12,714</u>

GRANT COUNTY, KANSAS

Schedule 2-7

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$343,211	\$346,222	\$ (3,011)	\$300,422
Delinquent tax	2,195	750	1,445	1,495
Motor vehicle tax	<u>13,086</u>	<u>8,959</u>	<u>4,127</u>	<u>15,684</u>
Total taxes	<u>\$358,492</u>	<u>\$355,931</u>	<u>\$ 2,561</u>	<u>\$317,601</u>
Other:				
Fees	\$ 89,907	\$135,000	\$ (45,093)	\$108,463
CPR	15,618	-	15,618	24,807
General fund appropriation	-	-	-	50,000
Donations and grants	<u>19,008</u>	<u>15,000</u>	<u>4,008</u>	<u>20,639</u>
Total other	<u>\$124,533</u>	<u>\$150,000</u>	<u>\$ (25,467)</u>	<u>\$203,909</u>
Total Receipts	<u>\$483,025</u>	<u>\$505,931</u>	<u>\$ (22,906)</u>	<u>\$521,510</u>
<u>Expenditures</u>				
Personal services	\$423,799	\$459,483	\$ (35,684)	\$426,515
Contractual services	51,313	54,000	(2,687)	40,943
Commodities	35,692	30,000	5,692	41,221
Capital outlay	<u>6,350</u>	<u>30,000</u>	<u>(23,650)</u>	<u>5,748</u>
Total Expenditures	<u>\$517,154</u>	<u>\$573,483</u>	<u>\$ (56,329)</u>	<u>\$514,427</u>
Receipts Over (Under) Expenditures	\$ (34,129)			\$ 7,083
Unencumbered Cash, Beginning	<u>108,284</u>			<u>101,201</u>
Unencumbered Cash, Ending	<u>\$ 74,155</u>			<u>\$108,284</u>

GRANT COUNTY, KANSAS

Schedule 2-8

RURAL FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$171,095	\$172,584	\$ (1,489)	\$153,334
Delinquent tax	1,075	500	575	733
Motor vehicle tax	<u>6,550</u>	<u>4,572</u>	<u>1,978</u>	<u>7,269</u>
Total taxes	\$178,720	\$177,656	\$ 1,064	\$161,336
Other:				
Miscellaneous	<u>3,725</u>	<u>-</u>	<u>3,725</u>	<u>2,000</u>
Total Receipts	<u>\$182,445</u>	<u>\$177,656</u>	<u>\$ 4,789</u>	<u>\$163,336</u>
<u>Expenditures</u>				
Personal services	\$ 58,199	\$ 77,200	\$ (19,001)	\$ 51,237
Contractual services	66,204	47,379	18,825	56,149
Commodities	28,178	16,150	12,028	18,433
Capital outlay	15,648	20,925	(5,277)	11,925
Operating Transfers:				
Rural Fire Equipment Fund	<u>23,000</u>	<u>30,000</u>	<u>(7,000)</u>	<u>-</u>
Total Expenditures	<u>\$191,229</u>	<u>\$191,654</u>	<u>\$ (425)</u>	<u>\$137,744</u>
Receipts Over (Under) Expenditures	\$ (8,784)			\$ 25,592
Unencumbered Cash, Beginning	<u>58,769</u>			<u>33,177</u>
Unencumbered Cash, Ending	<u>\$ 49,985</u>			<u>\$ 58,769</u>

GRANT COUNTY, KANSAS

Schedule 2-9

COURTHOUSE BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$ 239,286	\$241,459	\$ (2,173)	\$253,051
Delinquent tax	1,592	450	1,142	1,039
Motor vehicle tax	10,577	7,548	3,029	10,790
Reimbursements	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Receipts	<u>\$ 256,455</u>	<u>\$249,457</u>	<u>\$ 6,998</u>	<u>\$264,880</u>
<u>Expenditures</u>				
Contractual services	\$ 107,766	\$900,000	\$ (792,234)	\$ 76,431
Commodities	3,060	-	3,060	52
Capital outlay	<u>34,976</u>	<u>-</u>	<u>34,976</u>	<u>47,514</u>
Total Expenditures	<u>\$ 145,802</u>	<u>\$900,000</u>	<u>\$ (754,198)</u>	<u>\$123,997</u>
Receipts Over (Under) Expenditures	\$ 110,653			\$140,883
Unencumbered Cash, Beginning	<u>945,953</u>			<u>805,070</u>
Unencumbered Cash, Ending	<u>\$1,056,606</u>			<u>\$945,953</u>

GRANT COUNTY, KANSAS

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$2,548,064	\$2,553,116	\$ (5,052)	\$2,529,408
Delinquent tax	16,208	4,000	12,208	11,190
Motor vehicle tax	<u>104,628</u>	<u>75,493</u>	<u>29,135</u>	<u>101,564</u>
Total Receipts	<u>\$2,668,900</u>	<u>\$2,632,609</u>	<u>\$ 36,291</u>	<u>\$2,642,162</u>
<u>Expenditures</u>				
Bond principal	\$2,175,000	\$2,175,000	-	\$2,140,000
Bond interest	<u>495,125</u>	<u>495,125</u>	<u>-</u>	<u>564,200</u>
Total Expenditures	<u>\$2,670,125</u>	<u>\$2,670,125</u>	<u>-</u>	<u>\$2,704,200</u>
Receipts Over (Under) Expenditures	\$ (1,225)			\$ (62,038)
Unencumbered Cash, Beginning	<u>86,409</u>			<u>148,447</u>
Unencumbered Cash, Ending	<u>\$ 85,184</u>			<u>\$ 86,409</u>

GRANT COUNTY, KANSAS

Schedule 2-11

PARK MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$237,636	\$239,630	\$ (1,994)	\$181,729
Delinquent tax	1,379	500	879	878
Motor vehicle tax	<u>7,804</u>	<u>5,418</u>	<u>2,386</u>	<u>8,973</u>
Total taxes	\$246,819	\$245,548	\$ 1,271	\$191,580
Other:				
Reimbursements	<u>27,011</u>	<u>23,000</u>	<u>4,011</u>	<u>26,875</u>
Total Receipts	<u>\$273,830</u>	<u>\$268,548</u>	<u>\$ 5,282</u>	<u>\$218,455</u>
<u>Expenditures</u>				
Personal services	\$142,231	\$128,000	\$ 14,231	\$120,240
Contractual services	71,800	103,600	(31,800)	73,503
Commodities	<u>38,214</u>	<u>38,000</u>	<u>214</u>	<u>37,714</u>
Total Expenditures	<u>\$252,245</u>	<u>\$269,600</u>	<u>\$ (17,355)</u>	<u>\$231,457</u>
Receipts Over (Under) Expenditures	\$ 21,585			\$ (13,002)
Unencumbered Cash, Beginning	<u>25,044</u>			<u>38,046</u>
Unencumbered Cash, Ending	<u>\$ 46,629</u>			<u>\$ 25,044</u>

GRANT COUNTY, KANSAS

Schedule 2-12

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Receipts:				
Ad valorem property tax	\$127,290	\$128,501	\$ (1,211)	\$108,625
Delinquent tax	710	500	210	505
Motor vehicle tax	<u>4,562</u>	<u>3,243</u>	<u>1,319</u>	<u>4,277</u>
Total taxes	<u>\$132,562</u>	<u>\$132,244</u>	<u>\$ 318</u>	<u>\$113,407</u>
Other:				
Fees and charges	\$253,016	\$170,000	\$ 83,016	\$237,145
Federal and state assistance	<u>86,181</u>	<u>50,000</u>	<u>36,181</u>	<u>60,043</u>
Total other	<u>\$339,197</u>	<u>\$220,000</u>	<u>\$119,197</u>	<u>\$297,188</u>
Total Receipts	<u>\$471,759</u>	<u>\$352,244</u>	<u>\$119,515</u>	<u>\$410,595</u>
<u>Expenditures</u>				
Personal services	\$241,095	\$286,000	\$ (44,905)	\$227,110
Contractual services	85,019	79,750	5,269	95,759
Commodities	154,705	106,500	48,205	118,058
Capital outlay	<u>15,080</u>	<u>-</u>	<u>15,080</u>	<u>15,210</u>
Total Expenditures	<u>\$495,899</u>	<u>\$472,250</u>	<u>\$ 23,649</u>	<u>\$456,137</u>
<u>Expenditures and Transfers</u>				
<u>not Subject to Budget</u>				
Credit for grants and donations				
over budget	<u>-</u>	<u>36,181</u>	<u>(36,181)</u>	<u>-</u>
Total Expenditures and Transfers	<u>\$495,899</u>	<u>\$508,431</u>	<u>\$ (12,532)</u>	<u>\$456,137</u>
Receipts Over (Under) Expenditures	\$ (24,140)			\$ (45,542)
Unencumbered Cash, Beginning	<u>143,683</u>			<u>189,225</u>
Unencumbered Cash, Ending	<u>\$119,543</u>			<u>\$143,683</u>

GRANT COUNTY, KANSAS

Schedule 2-13

SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Operating Transfers:				
General Fund	\$127,500	\$127,500	\$ -	\$127,500
Donations	<u>23,472</u>	<u>-</u>	<u>23,472</u>	<u>-</u>
Total Receipts	\$150,972	<u>\$127,500</u>	<u>\$ 23,472</u>	\$127,500
<u>Expenditures</u>				
Capital outlay	<u>158,906</u>	<u>\$400,000</u>	<u>\$ (241,094)</u>	<u>134,568</u>
Receipts Over (Under) Expenditures	\$ (7,934)			\$ (7,068)
Unencumbered Cash, Beginning	<u>356,320</u>			<u>363,388</u>
Unencumbered Cash, Ending	<u>\$348,386</u>			<u>\$356,320</u>

GRANT COUNTY, KANSAS

Schedule 2-14

SENIOR CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Receipts</u>				
Taxes and Shared Receipts:				
Ad valorem property tax	\$314,680	\$316,546	\$ (1,866)	\$ 98,765
Delinquent tax	1,302	500	802	749
Motor vehicle tax	<u>6,031</u>	<u>2,954</u>	<u>3,077</u>	<u>12,032</u>
Total taxes	\$322,013	\$320,000	\$ 2,013	\$ 111,546
Other:				
Services	<u>49,793</u>	<u>50,000</u>	<u>(207)</u>	<u>85,411</u>
Total Receipts	<u>\$371,806</u>	<u>\$370,000</u>	<u>\$ 1,806</u>	<u>\$ 196,957</u>
<u>Expenditures</u>				
Personal services	\$286,124	\$297,665	\$ (11,541)	\$ 302,164
Contractual services	36,843	44,432	(7,589)	6,266
Commodities	12,716	15,903	(3,187)	10,788
Capital outlay	<u>15,297</u>	<u>12,000</u>	<u>3,297</u>	<u>9,103</u>
Total Expenditures	<u>\$350,980</u>	<u>\$370,000</u>	<u>\$ (19,020)</u>	<u>\$ 328,321</u>
Receipts Over (Under) Expenditures	\$ 20,826			\$ (131,364)
Unencumbered Cash, Beginning	<u>31,752</u>			<u>163,116</u>
Unencumbered Cash, Ending	<u>\$ 52,578</u>			<u>\$ 31,752</u>

GRANT COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015

GRANT COUNTY, KANSAS

Schedule 2-15

ROAD MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Donations and grants	\$ 8,195	\$ -
<u>Expenditures</u>		
Capital outlay	<u>287,358</u>	<u>440,276</u>
Receipts Over (Under) Expenditures	\$ (279,163)	\$ (440,276)
Unencumbered Cash, Beginning	<u>1,165,801</u>	<u>1,606,077</u>
Unencumbered Cash, Ending	<u>\$ 886,638</u>	<u>\$1,165,801</u>

GRANT COUNTY, KANSAS

Schedule 2-16

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Donations and grants	\$ 36,065	\$ -
<u>Expenditures</u>		
Capital outlay	<u>330,317</u>	<u>334,025</u>
Receipts Over (Under) Expenditures	\$ (294,252)	\$ (334,025)
Unencumbered Cash, Beginning	<u>2,555,300</u>	<u>2,889,325</u>
Unencumbered Cash, Ending	<u>\$2,261,048</u>	<u>\$2,555,300</u>

GRANT COUNTY, KANSAS

Schedule 2-17

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Donations and grants	\$ 8,200	-
Operating transfer from Rural Fire District Fund	<u>23,000</u>	<u>-</u>
Total Receipts	\$ 31,200	\$ -
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>208,795</u>
Receipts Over (Under) Expenditures	\$ 31,200	\$ (208,795)
Unencumbered Cash, Beginning	<u>101,906</u>	<u>310,701</u>
Unencumbered Cash, Ending	<u>\$133,106</u>	<u>\$ 101,906</u>

GRANT COUNTY, KANSAS

Schedule 2-18

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>1,743</u>
Receipts Over (Under) Expenditures	\$ -	\$ (1,743)
Unencumbered Cash, Beginning	<u>244,575</u>	<u>246,318</u>
Unencumbered Cash, Ending	<u>\$244,575</u>	<u>\$244,575</u>

GRANT COUNTY, KANSAS

Schedule 2-19

NOXIOUS WEED EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>30,460</u>	<u>38,506</u>
Receipts Over (Under) Expenditures	\$ (30,460)	\$ (38,506)
Unencumbered Cash, Beginning	<u>183,794</u>	<u>222,300</u>
Unencumbered Cash, Ending	<u>\$153,334</u>	<u>\$183,794</u>

GRANT COUNTY, KANSAS

Schedule 2-20

911 TELEPHONE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Telephone fees	\$ 51,895	\$ 56,336
<u>Expenditures</u>		
Public Safety	<u>7,491</u>	<u>18,267</u>
Receipts Over (Under) Expenditures	\$ 44,404	\$ 38,069
Unencumbered Cash, Beginning	<u>199,902</u>	<u>161,833</u>
Unencumbered Cash, Ending	<u>\$244,306</u>	<u>\$199,902</u>

GRANT COUNTY, KANSAS

Schedule 2-21

AIRPORT IMPROVEMENTS PROJECTS #7, #8 AND #9
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
FAA Grant	\$ 66,247	\$ 3,259
County share of Airport project	<u>7,375</u>	<u>362</u>
Total Receipts	\$ 73,622	\$ 3,621
<u>Expenditures</u>		
Capital outlay	<u>73,622</u>	<u>3,621</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Motor vehicle licenses	\$ 69,750	\$ 71,765
Fees	<u>713</u>	<u>193</u>
Total Receipts	\$ <u>70,463</u>	\$ <u>71,958</u>
<u>Expenditures</u>		
General Government	\$ 54,899	\$ 58,564
Fees to General Fund	<u>15,564</u>	<u>13,394</u>
Total Expenditures	\$ <u>70,463</u>	\$ <u>71,958</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Diversion fees	\$ 9,008	\$ 9,477
<u>Expenditures</u>		
General Government	<u>7,193</u>	<u>17,126</u>
Receipts Over (Under) Expenditures	\$ 1,815	\$ (7,649)
Unencumbered Cash, Beginning	<u>40,505</u>	<u>48,154</u>
Unencumbered Cash, Ending	<u>\$ 42,320</u>	<u>\$ 40,505</u>

GRANT COUNTY, KANSAS

Schedule 2-24

PROSECUTOR'S TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Clerk of District Court – Docket fees	\$ 774	\$ 815
<u>Expenditures</u>		
General Government	<u>880</u>	<u>992</u>
Receipts Over (Under) Expenditures	\$ (106)	\$ (177)
Unencumbered Cash, Beginning	<u>458</u>	<u>635</u>
Unencumbered Cash, Ending	<u>\$ 352</u>	<u>\$ 458</u>

GRANT COUNTY, KANSAS

Schedule 2-25

REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>		
Charges for Services:		
Register of Deeds – Processing fees	\$ 8,766	\$ 11,263
Use of Money and Property:		
Interest	<u>43</u>	<u>41</u>
Total Receipts	\$ 8,809	\$ 11,304
<u>Expenditures</u>		
Capital outlay	<u>3,397</u>	<u>7,145</u>
Receipts Over (Under) Expenditures	\$ 5,412	\$ 4,159
Unencumbered Cash, Beginning	<u>40,158</u>	<u>35,999</u>
Unencumbered Cash, Ending	<u>\$ 45,570</u>	<u>\$ 40,158</u>

GRANT COUNTY, KANSAS

Schedule 2-26

LEC SEIZURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	-
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,445</u>	<u>2,445</u>
Unencumbered Cash, Ending	<u>\$ 2,445</u>	<u>\$ 2,445</u>

GRANT COUNTY, KANSAS

Schedule 2-27

ALCOHOLIC TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>2015</u>	<u>2014</u>
<u>Receipts</u>	-	\$ -
<u>Expenditures</u>		
Alcoholic treatment	<u>-</u>	<u>9,192</u>
Receipts Over (Under) Expenditures	-	\$ (9,192)
Unencumbered Cash, Beginning	<u>-</u>	<u>9,192</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

GRANT COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS
For the year ended December 31, 2015

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current taxes	\$16,810,657	\$21,550,694	\$25,633,941	\$12,727,410
16/20 current tax	27,823	34,818	38,169	24,472
Delinquent real estate tax	24,929	147,732	130,010	42,651
Delinquent personal property tax	1,237	59,205	59,362	1,080
Delinquent 16/20 tax	232	1,854	2,038	48
Delinquent watercraft tax	-	411	399	12
Suspense tax	34,311	2,761	36,196	876
Excess tax	-	36,609	36,609	-
Advance tax	268	1,074	268	1,074
Special county mineral production tax	-	260,689	215,447	45,242
Motor vehicle tax	184,645	1,171,443	1,157,677	198,411
Game license and stamp	-	1,253	1,253	-
Tourism tax	96,795	68,237	65,091	99,941
Total Distributable Funds	<u>\$17,180,897</u>	<u>\$23,336,780</u>	<u>\$27,376,460</u>	<u>\$13,141,217</u>
State Funds:				
State Educational Building	\$ -	\$ 246,034	\$ 246,034	\$ -
State Institutional Building	-	123,017	123,017	-
State motor vehicle tax	-	796,501	796,501	-
Driver's license	105	16,328	16,148	285
Compensating and isolated sales tax	30,461	496,328	473,997	52,792
Watercraft	4,288	3,992	6,137	2,143
Heritage Trust Fund	1,603	4,914	5,830	687
Total State Funds	<u>\$ 36,457</u>	<u>\$ 1,687,114</u>	<u>\$ 1,667,664</u>	<u>\$ 55,907</u>
Subdivision Funds:				
Cities	\$ 9,079	\$ 1,640,001	\$ 1,649,080	\$ -
School districts	62,427	10,923,719	10,986,154	(8)
Cemetery districts	-	148,820	148,820	-
Groundwater management	-	49,891	49,891	-
Total Subdivision Funds	<u>\$ 71,506</u>	<u>\$12,762,431</u>	<u>\$12,833,945</u>	<u>\$ (8)</u>
Other Agency Funds:				
Clerk of the District Court	\$ 19,696	\$ 303,917	\$ 305,372	\$ 18,241
Payroll Clearing Fund	5,640	629,347	634,198	789
Clerk Technology	-	1,966	-	1,966
Treasurer Technology	-	1,966	-	1,966
Law Library	25,459	6,202	6,755	24,906
Total Other Agency Funds	<u>\$ 50,795</u>	<u>\$ 943,398</u>	<u>\$ 946,325</u>	<u>\$ 47,868</u>
Grand Total	<u>\$17,339,655</u>	<u>\$38,729,723</u>	<u>\$42,824,394</u>	<u>\$13,244,984</u>

GRANT COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

GRANT COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2015

(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>County Commissioners</u>				
Personal services	\$ 60,278	\$ 73,910	\$ (13,632)	\$ 63,901
Contractual services	11,052	20,000	(8,948)	2,130
Commodities	1,459	200	1,259	91
Capital outlay	5,090	-	5,090	-
Totals	<u>\$ 77,879</u>	<u>\$ 94,110</u>	<u>\$ (16,231)</u>	<u>\$ 66,122</u>
<u>County Clerk</u>				
Personal services	\$ 87,935	\$ 94,200	\$ (6,265)	\$ 82,448
Contractual services	7,111	6,900	211	11,640
Commodities	5,893	3,500	2,393	2,208
Totals	<u>\$100,939</u>	<u>\$104,600</u>	<u>\$ (3,661)</u>	<u>\$ 96,296</u>
<u>County Treasurer</u>				
Personal services	\$139,571	\$138,600	\$ 971	\$115,602
Contractual services	11,006	14,000	(2,994)	15,509
Commodities	5,168	6,700	(1,532)	2,027
Totals	<u>\$155,745</u>	<u>\$159,300</u>	<u>\$ (3,555)</u>	<u>\$133,138</u>
<u>County Attorney</u>				
Personal services	\$ 58,444	\$ 60,000	\$ (1,556)	\$ 57,319
Contractual services	171,027	1,750	169,277	156,476
Commodities	1,675	155,000	(153,325)	1,362
Totals	<u>\$231,146</u>	<u>\$216,750</u>	<u>\$ 14,396</u>	<u>\$215,157</u>
<u>Register of Deeds</u>				
Personal services	\$ 83,536	\$ 88,384	\$ (4,848)	\$ 70,718
Contractual services	4,397	6,150	(1,753)	5,803
Commodities	1,316	1,300	16	719
Totals	<u>\$ 89,249</u>	<u>\$ 95,834</u>	<u>\$ (6,585)</u>	<u>\$ 77,240</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATESFor the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Clerk of District Court</u>				
Contractual services	\$ 77,005	\$ 109,500	\$ (32,495)	\$ 88,388
Commodities	4,885	10,500	(5,615)	4,815
Capital outlay	1,145	-	1,145	1,579
Totals	<u>\$ 83,035</u>	<u>\$ 120,000</u>	<u>\$ (36,965)</u>	<u>\$ 94,782</u>
<u>Appraiser's Cost</u>				
Personal services	\$ 68,758	\$ 78,978	\$ (10,220)	\$ 67,617
Contractual services	168,157	194,440	(26,283)	182,981
Commodities	2,925	5,000	(2,075)	3,906
Capital outlay	-	-	-	317
Totals	<u>\$239,840</u>	<u>\$ 278,418</u>	<u>\$ (38,578)</u>	<u>\$254,821</u>
<u>Courthouse General</u>				
Personal services	\$ 39	\$ 35,000	\$ (34,961)	\$ 701
Contractual services	252,429	940,000	(687,571)	298,701
Commodities	22,443	25,000	(2,557)	14,043
Capital outlay	-	-	-	1,700
Totals	<u>\$274,911</u>	<u>\$1,000,000</u>	<u>\$ (725,089)</u>	<u>\$315,145</u>
<u>Data Processing</u>				
Contractual services	<u>\$ 58,660</u>	<u>\$ 115,000</u>	<u>\$ (56,340)</u>	<u>\$ 71,657</u>
<u>Election</u>				
Personal services	\$ 49,425	\$ 45,880	\$ 3,545	\$ 42,538
Contractual services	6,167	16,500	(10,333)	17,204
Commodities	1,653	3,000	(1,347)	4,041
Totals	<u>\$ 57,245</u>	<u>\$ 65,380</u>	<u>\$ (8,135)</u>	<u>\$ 63,783</u>

GRANT COUNTY, KANSAS

Schedule 4
(Continued)GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATESFor the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	Current Year		Variance Over (Under)	Prior Year Actual
	Actual	Budget		
<u>Building Inspection (Planning & Zoning)</u>				
Contractual services	\$ 56,150	\$ 54,124	\$ 2,026	\$ 46,050
<u>Economic Development</u>				
Appropriations	\$ 100,000	\$ 100,000	-	\$ 50,000
<u>Health</u>				
Hospital Board	\$1,494,488	\$1,050,000	\$444,488	\$1,050,000
Developmentally disabled	82,409	82,409	-	69,779
Mental health	114,206	114,206	-	97,075
Totals	\$1,691,103	\$1,246,615	\$444,488	\$1,216,854
<u>Social Services</u>				
Home for Aged maintenance	\$1,126,853	\$1,126,853	-	\$1,010,676
Assisted Living	263,973	263,973	-	121,237
Totals	\$1,390,826	\$1,390,826	-	\$1,131,913
<u>Sheriff</u>				
Personal services	\$ 671,695	\$ 682,414	\$ (10,719)	\$ 646,694
Contractual services	69,696	115,500	(45,804)	86,749
Commodities	107,892	147,086	(39,194)	161,548
Capital outlay	-	-	-	360
Totals	\$ 849,283	\$ 945,000	\$ (95,717)	\$ 895,351
<u>Civil Defense</u>				
Personal services	\$ 57,118	\$ 61,500	\$ (4,382)	\$ 54,963
Contractual services	12,373	17,950	(5,577)	13,030
Commodities	3,596	7,750	(4,154)	3,885
Totals	\$ 73,087	\$ 87,200	\$ (14,113)	\$ 71,878
<u>Juvenile Detention</u>				
Contractual services	\$ 42,927	\$ 44,950	\$ (2,023)	\$ 44,481

GRANT COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2015
(with comparative actual totals for the prior year ended December 31, 2014)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Extension Council</u>				
Appropriations	\$ <u>166,812</u>	\$ <u>166,812</u>	<u>-</u>	\$ <u>153,000</u>
<u>Soil Conservation</u>				
Contractual services	\$ <u>21,250</u>	\$ <u>21,250</u>	<u>-</u>	\$ <u>21,250</u>
<u>Fair Maintenance</u>				
Activity Center maintenance	\$ <u>59,302</u>	\$ <u>60,000</u>	\$ <u>(698)</u>	\$ <u>57,041</u>
<u>Historical</u>				
Appropriations	\$ <u>142,000</u>	\$ <u>142,000</u>	<u>-</u>	\$ <u>120,700</u>
<u>Transfer Station</u>				
Personal services	-	-	-	\$ 146,204
Contractual services	-	-	-	229,281
Commodities	-	-	-	83,060
Capital outlay	-	-	-	73,911
Totals	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>532,456</u>
<u>Appropriations</u>				
Other appropriations	\$ 126,126	\$1,025,000	\$ (898,874)	\$ 286,977
Exxon Mobile lawsuit	469,584	-	469,584	-
Appropriation – WEKANDO	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>282,879</u>
Totals	\$ <u>610,710</u>	\$ <u>1,040,000</u>	\$ <u>(429,290)</u>	\$ <u>569,856</u>
<u>College Repayment</u>				
Contractual services	\$ <u>13,012</u>	\$ <u>15,000</u>	\$ <u>(1,988)</u>	\$ <u>10,883</u>
<u>Operating Transfers</u>				
Special Equipment Fund	\$ <u>127,500</u>	\$ <u>127,500</u>	<u>-</u>	\$ <u>127,500</u>
Totals	\$ <u>6,712,611</u>	\$ <u>7,690,669</u>	\$ <u>(978,058)</u>	\$ <u>6,437,354</u>

GRANT COUNTY, KANSAS

Schedule 5

RECONCILIATION OF 2014 TAX ROLL

December 31, 2015

2014 Tax Roll – As Adjusted

County Clerk's abstract of 2014 tax roll			\$25,334,868
Adjustments to Original Tax Roll:			
Added taxes	\$	2,055	
Abated taxes		<u>(58,829)</u>	<u>(56,774)</u>
Adjusted 2014 tax roll			\$25,278,094

2014 Tax Roll – Accounted for

Net Tax Roll Collections:			
Collections during 2014	\$16,811,224		
Collections during 2015	<u>8,344,874</u>		
Net tax collections		\$25,156,098	

Delinquent personal property taxes for which tax warrants issued	\$ 104,049		
Delinquent real estate taxes entered on the tax sale record	<u>17,947</u>	<u>121,996</u>	

2014 Tax Roll accounted for			<u>25,278,094</u>
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Difference			<u><u>-</u></u>
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